



The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

L. JOYCE HAMPERS
COMMISSIONER

October 8, 1980

You inquire whether sales in the televised auction conducted by ("TV Station") are subject to tax. The TV Station is operated by Foundation, which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

Massachusetts General Laws Chapter 64H, Section 6(e) exempts from tax certain sales to corporations, foundations, organizations or institutions exempt from taxation under Internal Revenue Code Section 501(c)(3), as amended and in effect for the applicable period. There is no such exemption for sales by a tax-exempt foundation.

Based on the foregoing, it is ruled that sales in the televised auction conducted by the TV Station are subject to tax,

Very truly yours,

A handwritten signature in cursive script, appearing to read "L. Joyce Hampers".

L. Joyce Hampers
Commissioner of Revenue

LJH:JXD:mf

LR 80-65